



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Vermilion County**

Unit Code: **092/000/00** County: **Vermilion**

Fiscal Year End: **11/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$49,100,386**

Equalized Assessed Valuation: **\$799,503,942**

Population: **80,329**

Employees:

Full Time: **513**

Part Time: **213**

Salaries Paid: **\$15,528,676**

Blended Component Units

Number Submitted = 1

DELETE

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$30.646.246	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$382	\$383	\$367
Revenue Collected During FY 13:	\$35.035.393	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$36.668.937	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$436	\$496	\$482
Per Capita Expenditures:	\$456	\$483	\$464
Revenues over (under) Expenditures:	-\$1.633.544	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	87.41%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$32.052.214	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$399	\$400	\$397

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$21.845.472	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$10.089.160	\$5,604,199	\$3,377,138



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$4,402,806	\$7,484,566	\$1,292,998
Per Capita Debt:	\$55	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$4,913,384	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$61	\$39	\$
Revenue Collected During FY 13:	\$7,367,373	\$1,941,770	\$
Expenditures During FY 13:	\$8,771,651	\$2,204,598	\$
Per Capita Revenue:	\$92	\$42	\$
Per Capita Expenditures:	\$109	\$44	\$
Operating Income (loss):	-\$1,404,278	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	7.17%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$629,338	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$8	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Wabash County**

Unit Code: **093/000/00** County: **Wabash**

Fiscal Year End: **11/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,404,563**

Equalized Assessed Valuation: **\$129,149,155**

Population: **11,727**

Employees:

Full Time: **71**

Part Time: **7**

Salaries Paid: **\$1,992,565**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$7,383,439	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$630	\$383	\$367
Revenue Collected During FY 13:	\$6,774,939	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$5,955,299	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$578	\$496	\$482
Per Capita Expenditures:	\$508	\$483	\$464
Revenues over (under) Expenditures:	\$819,640	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	139.35%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$8,298,875	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$708	\$400	\$397

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,576,818	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$722,057	\$5,604,199	\$3,377,138



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$23.835	\$7,484,566	\$1,292,998
Per Capita Debt:	\$2	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Warren County**

Unit Code: **094/000/00** County: **Warren**

Fiscal Year End: **11/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$8,730,907**

Equalized Assessed Valuation: **\$266,880,594**

Population: **17,731**

Employees:

Full Time: **58**

Part Time: **15**

Salaries Paid: **\$2,309,998**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$6,641,920	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$375	\$383	\$367
Revenue Collected During FY 13:	\$8,244,091	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$7,569,393	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$465	\$496	\$482
Per Capita Expenditures:	\$427	\$483	\$464
Revenues over (under) Expenditures:	\$674,698	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	96.66%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$7,316,618	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$413	\$400	\$397

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,203,084	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$970,244	\$5,604,199	\$3,377,138



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$7,484,566	\$1,292,998
Per Capita Debt:	\$	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Washington County**

Unit Code: **095/000/00** County: **Washington**

Fiscal Year End: **11/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,625,798**

Equalized Assessed Valuation: **\$218,878,443**

Population: **14,598**

Employees:

Full Time: **87**

Part Time: **66**

Salaries Paid: **\$3,679,433**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$16.726.075	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$1.146	\$383	\$367
Revenue Collected During FY 13:	\$9.069.743	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$10.630.952	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$621	\$496	\$482
Per Capita Expenditures:	\$728	\$483	\$464
Revenues over (under) Expenditures:	-\$1.561.209	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	136.91%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$14.554.870	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$997	\$400	\$397

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13.039	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$14.591.751	\$5,604,199	\$3,377,138



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1.150.000	\$7,484,566	\$1,292,998
Per Capita Debt:	\$79	\$98	\$39
General Obligation Debt over EAV:	0.53%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Wayne County**

Unit Code: **096/000/00** County: **Wayne**

Fiscal Year End: **11/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,532,119**

Equalized Assessed Valuation: **\$139,305,870**

Population: **16,612**

Employees:

Full Time: **70**

Part Time: **34**

Salaries Paid: **\$2,626,943**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$6,970,825	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$420	\$383	\$367
Revenue Collected During FY 13:	\$8,760,253	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$9,562,412	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$527	\$496	\$482
Per Capita Expenditures:	\$576	\$483	\$464
Revenues over (under) Expenditures:	-\$802,159	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	78.25%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$7,482,607	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$450	\$400	\$397

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,914,281	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$3,486,111	\$5,604,199	\$3,377,138



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$279.027	\$7,484,566	\$1,292,998
Per Capita Debt:	\$17	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **White County**

Unit Code: **097/000/00** County: **White**

Fiscal Year End: **11/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,207,080**

Equalized Assessed Valuation: **\$157,780,799**

Population: **14,665**

Employees:

Full Time: **65**

Part Time: **29**

Salaries Paid: **\$3,132,593**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$7,621,439	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$520	\$383	\$367
Revenue Collected During FY 13:	\$9,382,772	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$9,418,885	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$640	\$496	\$482
Per Capita Expenditures:	\$642	\$483	\$464
Revenues over (under) Expenditures:	-\$36,113	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	82.05%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$7,728,096	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$527	\$400	\$397

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,660,098	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$1,872,305	\$5,604,199	\$3,377,138



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$108.329	\$7,484,566	\$1,292,998
Per Capita Debt:	\$7	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$587.021	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$40	\$39	\$
Revenue Collected During FY 13:	\$871.487	\$1,941,770	\$
Expenditures During FY 13:	\$874.928	\$2,204,598	\$
Per Capita Revenue:	\$59	\$42	\$
Per Capita Expenditures:	\$60	\$44	\$
Operating Income (loss):	-\$3.441	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	67.63%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$591.713	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$40	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Whiteside County**

Unit Code: **098/000/00** County: **Whiteside**

Fiscal Year End: **11/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$30,899,194**

Equalized Assessed Valuation: **\$768,666,392**

Population: **57,846**

Employees:

Full Time: **242**

Part Time: **99**

Salaries Paid: **\$12,972,004**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$27.954.241	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$483	\$383	\$367
Revenue Collected During FY 13:	\$29.737.675	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$28.284.571	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$514	\$496	\$482
Per Capita Expenditures:	\$489	\$483	\$464
Revenues over (under) Expenditures:	\$1.453.104	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	103.97%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$29.407.345	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$508	\$400	\$397

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$19.299.459	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$6.207.588	\$5,604,199	\$3,377,138



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$194.567	\$7,484,566	\$1,292,998
Per Capita Debt:	\$3	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name: **Will County**

Unit Code: **099/000/00** County: **Will**

Fiscal Year End: **11/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$517,718,387**

Equalized Assessed Valuation: **\$18,935,964,745**

Population: **682,829**

Employees:

Full Time: **2,065**

Part Time: **169**

Salaries Paid: **\$106,946,324**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$234.697.621	\$187,177,328	\$168,820,291
Per Capita Beginning Fund Balance:	\$344	\$344	\$341
Revenue Collected During FY 13:	\$295.472.030	\$239,363,444	\$231,556,738
Expenditures During FY 13:	\$253.762.854	\$224,704,864	\$198,787,094
Per Capita Revenue:	\$433	\$427	\$442
Per Capita Expenditures:	\$372	\$400	\$399
Revenues over (under) Expenditures:	\$41.709.176	\$14,658,580	\$7,611,640
Ratio of Fund Balance to Expenditures:	103.57%	88.40%	96.55%
Ending Fund Balance for FY 13:	\$262.822.597	\$191,525,018	\$171,167,929
Per Capita Ending Fund Balance:	\$385	\$348	\$371

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$134.567.332	\$115,558,211	\$107,237,861
Total Unrestricted Net Assets:	\$104.882.784	\$71,615,768	\$83,651,537



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$192.965.022	\$211,171,994	\$182,694,282
Per Capita Debt:	\$283	\$384	\$329
General Obligation Debt over EAV:	0.75%	0.75%	0.59%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$70,924,086	\$34,310,756
Per Capita Beginning Retained Earnings for FY 13:	\$	\$119	\$77
Revenue Collected During FY 13:	\$	\$16,132,399	\$17,413,625
Expenditures During FY 13:	\$	\$15,706,936	\$15,749,265
Per Capita Revenue:	\$	\$33	\$40
Per Capita Expenditures:	\$	\$31	\$33
Operating Income (loss):	\$	\$425,463	-\$138,186
Ratio of Retained Earnings to Expenditures:	0.00%	1171.22%	399.20%
Ending Retained Earnings for FY 13:	\$	\$72,249,424	\$36,590,519
Per Capita Ending Retained Earnings:	\$	\$122	\$76



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Williamson County**

Unit Code: **100/000/00** County: **Williamson**

Fiscal Year End: **11/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$60,279,846**

Equalized Assessed Valuation: **\$1,021,206,043**

Population: **66,924**

Employees:

Full Time: **300**

Part Time: **20**

Salaries Paid: **\$9,500,000**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$17,960,900	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$268	\$383	\$367
Revenue Collected During FY 13:	\$26,303,017	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$22,878,641	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$393	\$496	\$482
Per Capita Expenditures:	\$342	\$483	\$464
Revenues over (under) Expenditures:	\$3,424,376	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	90.47%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$20,698,808	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$309	\$400	\$397

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,790,936	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	-\$2,885,390	\$5,604,199	\$3,377,138



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$30.148.290	\$7,484,566	\$1,292,998
Per Capita Debt:	\$450	\$98	\$39
General Obligation Debt over EAV:	2.81%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name: **Winnebago County**

Unit Code: **101/000/00** County: **Winnebago**

Fiscal Year End: **9/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$218,726,863**

Equalized Assessed Valuation: **\$4,133,639,299**

Population: **295,266**

Employees:

Full Time: **1,338**

Part Time: **238**

Salaries Paid: **\$66,933,139**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$64.683.341	\$187,177,328	\$168,820,291
Per Capita Beginning Fund Balance:	\$219	\$344	\$341
Revenue Collected During FY 13:	\$133.327.769	\$239,363,444	\$231,556,738
Expenditures During FY 13:	\$125.872.575	\$224,704,864	\$198,787,094
Per Capita Revenue:	\$452	\$427	\$442
Per Capita Expenditures:	\$426	\$400	\$399
Revenues over (under) Expenditures:	\$7.455.194	\$14,658,580	\$7,611,640
Ratio of Fund Balance to Expenditures:	48.99%	88.40%	96.55%
Ending Fund Balance for FY 13:	\$61.666.576	\$191,525,018	\$171,167,929
Per Capita Ending Fund Balance:	\$209	\$348	\$371

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$61.435.224	\$115,558,211	\$107,237,861
Total Unrestricted Net Assets:	-\$3.163.256	\$71,615,768	\$83,651,537



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$172.423.541	\$211,171,994	\$182,694,282
Per Capita Debt:	\$584	\$384	\$329
General Obligation Debt over EAV:	0.36%	0.75%	0.59%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$18.932.587	\$70,924,086	\$34,310,756
Per Capita Beginning Retained Earnings for FY 13:	\$64	\$119	\$77
Revenue Collected During FY 13:	\$16.780.349	\$16,132,399	\$17,413,625
Expenditures During FY 13:	\$18.338.325	\$15,706,936	\$15,749,265
Per Capita Revenue:	\$57	\$33	\$40
Per Capita Expenditures:	\$62	\$31	\$33
Operating Income (loss):	-\$1.557.976	\$425,463	-\$138,186
Ratio of Retained Earnings to Expenditures:	94.51%	1171.22%	399.20%
Ending Retained Earnings for FY 13:	\$17.331.785	\$72,249,424	\$36,590,519
Per Capita Ending Retained Earnings:	\$59	\$122	\$76



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Woodford County**

Unit Code: **102/000/00** County: **Woodford**

Fiscal Year End: **11/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$20,466,211**

Equalized Assessed Valuation: **\$778,448,240**

Population: **38,664**

Employees:

Full Time: **118**

Part Time: **74**

Salaries Paid: **\$5,652,464**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$14,136,204	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$366	\$383	\$367
Revenue Collected During FY 13:	\$18,582,170	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$15,283,786	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$481	\$496	\$482
Per Capita Expenditures:	\$395	\$483	\$464
Revenues over (under) Expenditures:	\$3,298,384	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	114.66%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$17,524,311	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$453	\$400	\$397

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,911,959	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$13,343,717	\$5,604,199	\$3,377,138



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$2,532,340	\$7,484,566	\$1,292,998
Per Capita Debt:	\$65	\$98	\$39
General Obligation Debt over EAV:	0.27%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$